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STATUTORY INSTRUMENTS

2008 No. 409

COMPANIES

**The Small Companies and Groups (Accounts
and Directors' Report) Regulations 2008**

Made - - - - 19th February 2008

Coming into force 6th April 2008

**THE SMALL COMPANIES AND GROUPS (ACCOUNTS
AND DIRECTORS' REPORT) REGULATIONS 2008**

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1. (1) Subject to the following provisions of this Schedule—
2. (1) Where in accordance with paragraph 1 a company's balance...
3. (1) Any item required to be shown in a company's...
4. (1) Where the special nature of the company's business requires...
5. (1) Subject to sub-paragraph (2), the directors must not include...
6. Every profit and loss account must show the amount of...
7. (1) For every item shown in the balance sheet or...
8. Amounts in respect of items representing assets or income may...
9. The company's directors must, in determining how amounts are presented...

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(Formats 1 and 2, items A and C.II.3.)

This item may either be shown at item A or...

(Formats 1 and 2, item B.I.1.)

Amounts representing goodwill must only be included to the extent...

(Formats 1 and 2, item B.I.2.)

Amounts in respect of concessions, patents, licences, trade marks and...

(Formats 1 and 2, items B.III.4 and C.III.2.)

Where amounts in respect of own shares held are included...

(Formats 1 and 2, items C.II.1 to 3.)

The amount falling due after more than one year must...

(Formats 1 and 2, item D.)

This item may alternatively be included under item C.II.3 in...

(Format 1, items E.4, H.4 and J and Format 2,...)

There must be shown separately— (a) the amount of any...

Payments received on account of orders must be included in...

In Format 1, accruals and deferred income may be shown...

(Format 1, item F.)

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In determining the amount to be shown under this item...
(Format 1, item K.I and Format 2, Liabilities item A.I.)...
The amount of allotted share capital and the amount of...
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Amounts falling due within one year and after one year...
(Format 1, items 2, 4 and 5 and Format 3,...
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(Format 1, items 9 and 10; Format 2, items 11...
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27. Associated undertakings
28. Other significant holdings of parent company or group
29. (1) The name of the undertaking must be stated.
30. (1) There must also be stated— (a) the aggregate amount...
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32. (1) The name of the undertaking must be stated.
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Explanatory Note

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